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**FISCAL IMPACT STATEMENT**

**LS 6211**

**BILL NUMBER: SB 51**

**NOTE PREPARED:** Nov 28, 2011

**BILL AMENDED:**

**SUBJECT:** Property Tax Assessment Board of Appeals.

**FIRST AUTHOR:** Sen. Becker

**FIRST SPONSOR:**

**BILL STATUS:** As Introduced

**FUNDS AFFECTED:** X GENERAL  
DEDICATED  
FEDERAL

**IMPACT:** State & Local

**Summary of Legislation:** This bill specifies that a taxpayer or an assessing official may not obtain a review of an action by a county property tax assessment board of appeals (PTABOA) if the taxpayer or the assessing official: (1) was a party to a proceeding before the PTABOA; and (2) failed to appear before the PTABOA, either in person or by an authorized representative, at a hearing of the PTABOA held after June 30, 2012, concerning that proceeding.

**Effective Date:** July 1, 2012.

**Explanation of State Expenditures:** Under this bill, the Indiana Board of Tax Review would no longer review petitions in which either the assessing official or the taxpayer had previously failed to appear at a scheduled PTABOA hearing on the case. As a result, the workload of the board and the associated administrative costs would be reduced.

**Explanation of State Revenues:**

**Explanation of Local Expenditures:** Under current law, a taxpayer or county assessing official may petition the Indiana Board of Tax Review (IBTR) to review a ruling of a PTABOA. Under this bill, after June 30, 2012, if either individual fails to appear at the PTABOA hearing without a valid excuse as determined by the Indiana Rules of Trial Procedure, the right to appeal to the IBTR would be rescinded.

Any impact on assessment reviews will depend on future PTABOA proceedings and subsequent administrative rulings by the Indiana Board of Tax Review. Any impact should be minor.

**Explanation of Local Revenues:**

**State Agencies Affected:** Indiana Board of Tax Review.

**Local Agencies Affected:** PTABOA; County Assessors.

**Information Sources:**

**Fiscal Analyst:** David Lusan, 317-232-9592.